

**CHAPTER NO. 682**

**SENATE BILL NO. 2263**

**By Crutchfield**

**Substituted for: House Bill No. 2286**

**By Vincent, Lynn, Black, Phillip Johnson, Rowland, Gresham**

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 7, relative to receipts for taxes paid by the taxpayer.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-704(b), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(b)(1) The trustees shall provide to each taxpayer a receipt printed or written in ink or indelible pencil, for all the taxes paid by the taxpayer.

(2) If a portion of the tax notice is to be retained by the taxpayer, in lieu of the trustee mailing a separate receipt of the payment to the taxpayer, the tax notice shall:

(A) Clearly state such fact; and

(B) Inform the taxpayer that if the taxpayer desires the trustee to mail a separate receipt of the payment to the taxpayer, the taxpayer must include a self-addressed, stamped envelope when the taxes are paid.

(3) If the trustee provides a separate receipt of all taxes paid by the taxpayer, such receipt shall be numbered and dated.

SECTION 2. Tennessee Code Annotated, Section 67-1-705, is amended by adding the following language at the end of the section:

Nothing in this section shall be construed to limit the ability of the trustee to request the taxpayer to include a self-addressed, stamped envelope if the taxpayer desires the trustee to mail a separate receipt of the payment of taxes to the taxpayer pursuant to the provisions of § 67-1-704(b)(2).

SECTION 3. This act shall take effect July 1, 2004, the public welfare requiring it.

PASSED: May 5, 2004

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 18<sup>th</sup> day of May 2004

  
PHIL BREDESEN, GOVERNOR